

## CHANGES APRIL 1, 2015 THROUGH JUNE 30, 2015

**TITLE 25 Chapter III—Con.**

522.7 Amended .....	31994	1.45G-1T Added .....	18099
522.10 (c) and (f) amended .....	31994	1.280C-4 (b)(2) revised; (c) redesignated as (c)(1); (c)(2) and (3) added .....	18099
531.1 (b)(4), (6) and (16) amended .....	31994	1.280C-4T Added .....	18099
533.2 Amended .....	31994	1.337(d)-3T Added .....	33408
533.3 (a)(1) and (2) amended .....	31994	1.338-1 (b)(2)(viii) amended .....	17318
533.6 (b)(3) amended .....	31994	1.382-3 (j)(17) revised .....	31997
535.1 (d)(2) and (3) amended .....	31994	1.382-3T Removed .....	31998
535.3 Amended .....	31994	1.432(e)(9)-1T Added .....	35215
556.2 (a) amended .....	31994	1.446-3 (j) redesignated as (j)(1); (g)(4), (6) Examples 2, 3, 4 and new (j)(1) heading revised; (j)(2) and (k) added .....	26440
556.5 (a)(3) amended .....	31994	(k) correctly removed .....	34051
556.8 Amended .....	31994	1.446-3T Added .....	26440
559.1 (a) amended .....	31994	1.508-1T Correctly added .....	21170
559.4 Amended .....	31995	1.732-1 (c)(1) and (5) revised .....	33411
559.5 Heading amended .....	31995	1.732-1T Added .....	33411
571.3 Amended .....	31995	1.956-2T (b)(1)(xi), (f) and (g) revised .....	26442
571.4 Amended .....	31995	1.1502-77 Redesignated as 1.1502-77B; new 1.1502-77 added .....	17318
571.11 (a) amended .....	31995	(c)(1) and (g) correctly amended .....	23237
573.1 Amended .....	31995	1.1502-77A (e)(2), (3), (4) and (iii) amended; (g) heading revised .....	17318
573.2 (a) amended .....	31995	1.1502-77B Redesignated from 1.1502-77; heading and (h)(1)(i) revised; undesignated center heading added .....	17318
573.4 (a)(1)(ii), (5), (10) and (c)(3) amended .....	31995	1.1502-78 (a), (b)(1) and (c) amended .....	17324
575.6 Amended .....	31995	1.6033-2 (k)(4) correctly revised .....	25230
575.7 Redesignated from 575.9; (a) amended .....	31995	1.6045A-1T (f) correctly amended .....	31996
575.9 Redesignated as 575.7 .....	31995	1.7874-3 Added .....	31841
580.6 Amended .....	31995	1.7874-3T Removed .....	31841
580.12 Amended .....	31995	20 Authority citation amended .....	34284

*Proposed Rules:*

1—299 (Ch. I) .....	30186	1.1502-78 (a), (b)(1) and (c) amended .....	17324
300—399 (Ch. II).....	30186	1.6033-2 (k)(4) correctly revised .....	25230
500—599 (Ch. III) .....	30186	1.6045A-1T (f) correctly amended .....	31996
900—999 (Ch. V).....	30186	1.7874-3 Added .....	31841
1000—1099 (Ch. VI).....	30186	1.7874-3T Removed .....	31841
1200—1299 (Ch. VII) .....	30186	20 Authority citation amended .....	34284

**TITLE 26—INTERNAL REVENUE****Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)**

1 Authority citation amended .....	17317, 31841, 31997, 33408	20.2001-2 Added .....	34284
Technical correction .....	20413, 23237, 23238, 25230	20.2001-2T Removed .....	34285
1.41-0 Amended .....	18098	20.2010-0 Added .....	34285
1.41-6 (c), (d)(1), (3) and (e) revised; (j)(4) and (5) added .....	18098	20.2010-0T Removed .....	34285
1.41-6T Added .....	18098	20.2010-1 Added .....	34285
1.45G-0 Amended .....	18098	20.2010-1T Removed .....	34285
1.45G-1 (f)(4), (5)(i) and (ii) revised; (g)(4) and (5) added .....	18098	20.2010-2 Added .....	34285
(f)(5), (g)(4) and (5) correctly revised .....	23238	20.2010-2T Removed .....	34288
		20.2010-3 Added .....	34288
		20.2010-3T Removed .....	34290
		25 Authority citation amended .....	34290
		25.2505-0 Added .....	34290

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25.2505-0T Removed.....	34290	26 .....	35602
25.2505-1 Added.....	34290	301.....	22449, 33211, 35602
25.2505-1T Removed.....	34290	602.....	22449
25.2505-2 Added.....	34290		
25.2505-2T Removed.....	34292		
53 Technical correction .....	25230		
54.9815-2715 Revised.....	34304		
301.6501(c)-1 (g)(5)(i)(D) correctly amended .....	23444		
602 Technical correction .....	23238, 25230		
602.101 (b) table amended (OMB numbers) .....	17324, 34292, 35220		
<i>Proposed Rules:</i>			
1 .....	18171, 20454, 22449, 22954, 23244, 25970, 26500, 26873, 28872, 33211, 33451, 33452, 34111, 34856, 35262, 35602, 36301	447.21 Regulation at 79 FR 17028 confirmed .....	30617
25 .....	35602		
<i>Proposed Rules:</i>			
9.....	19895, 19901, 19908, 34857, 34864		
555.....	30633		